

FY2008 CHART OF ACCOUNTS

TABLE 1

SCHOOL FUNDS

| | |
|----|--|
| 10 | General Fund |
| 20 | Special Revenue Funds |
| 21 | Capital Outlay Fund |
| 22 | Special Education Fund |
| 23 | Post Secondary Vocational-Technical Fund |
| 24 | Pension Fund |
| 25 | Building Fund |
| 26 | Judgment Fund |
| 27 | Impact Aid Fund (GASB 34 Only) |
| 29 | Other Special Revenue Funds |
| 30 | Debt Service Funds |
| 31 | Bond Redemption Fund #1 |
| 32 | Bond Redemption Fund #2 |
| 33 | Bond Redemption Fund #3 |
| 40 | Capital Projects Funds |
| 41 | Capital Projects Fund #1 |
| 42 | Capital Projects Fund #2 |
| 43 | Capital Projects Fund #3 |
| 50 | Enterprise Funds |
| 51 | Food Service Fund |
| 52 | Post Secondary Bookstore Fund |
| 53 | Other Enterprise Funds |
| 54 | Post Secondary Other Enterprise Funds |
| 55 | Internal Service Funds |
| 56 | Unemployment Insurance Fund |
| 57 | Health Insurance Fund |
| 58 | Dental Insurance Fund |
| 59 | Other Internal Service Funds |
| 60 | Trust and Agency Fund |
| 71 | Agency Fund |
| 76 | Private Purpose Trust Funds |
| 81 | Pension Trust Funds |
| 86 | Investment Trust Funds |

SELF BALANCING ACCOUNTS

| | |
|----|-------------------------------|
| 90 | General Capital Assets |
| 00 | General Long-Term Liabilities |

KEY TO COLOR CODING FOR SCHOOL FUNDS

RED=Required – Revenue/Expenditure and Balance Sheet data must be submitted for all funds listed in RED.

BLACK=Not Required – Revenue/Expenditure and Balance Sheet information is not required at this time.

Debt Service Funds (30's) – Revenue/Expenditure data is required at the detail level, however, Balance Sheet information is required at summary level only.

Capital Project Funds (40's) – Revenue/Expenditure data is required at the detail level, however, Balance Sheet information is required at summary level only.

General Capital Assets – Revenue/Expenditure data is NOT required. Only Balance Sheet information is required.

General Long-Term Liabilities – Revenue/Expenditure data is NOT required. Only Balance Sheet information is required.

TABLE 3
LISTING OF REVENUE AND OTHER FINANCING SOURCE ACCOUNTS

Major Source - Minor Source - Type - Specific

| | | |
|------|--|--|
| 1000 | Revenue from Local Sources | |
| 1100 | Taxes | |
| 1110 | Ad Valorem Taxes (Includes Mobile Home Taxes) | |
| 1120 | Prior Years' Ad Valorem Taxes | |
| 1130 | Tax Deed Revenue | |
| 1140 | Gross Receipts Taxes | |
| 1180 | Other Taxes | |
| 1190 | Penalties and Interest on Taxes | |
| 1200 | Revenue from Local Governmental Units Other Than LEAs | |
| 1210 | Revenue in Lieu of Taxes | |
| 1300 | Tuition and Fees | |
| 1310 | Regular Day School Tuition | |
| 1311 | Tuition from Pupils or Parents | |
| 1312 | Tuition from Other LEAs Within the State | |
| 1313 | Tuition from Other LEAs Outside the State | |
| 1314 | Preschool Tuition | |
| 1320 | Adult Continuing Education Tuition | |
| 1321 | Tuition from Pupils or Parents | |
| 1322 | Tuition from Other LEAs Within the State | |
| 1323 | Tuition from Other LEAs Outside the State | |
| 1330 | Summer School Fees | |
| 1331 | Tuition from Pupils or Parents | |
| 1332 | Tuition from Other LEAs Within the State | |
| 1333 | Tuition from Other LEAs Outside the State | |
| 1350 | Community Activity Fees | |
| 1360 | Regular Day School Transportation Fees | |
| 1361 | Tuition from Pupils or Parents | |
| 1362 | Tuition from Other LEAs Within the State | |
| 1363 | Tuition from Other LEAs Outside the State | |
| 1370 | Summer School Transportation Fees | |
| 1371 | Tuition from Pupils or Parents | |
| 1372 | Tuition from Other LEAs Within the State | |
| 1373 | Tuition from Other LEAs Outside the State | |
| 1380 | Other Transportation Fees | |
| 1400 | Postsecondary Program Tuition and Student Fees (FUND 23) | |
| 1401 | Adult Farm Management | |
| 1402 | Ag Business | |
| 1403 | Ranch Management | |
| 1404 | Ag Banking | |
| 1405 | Ag Production | |
| 1406 | Horticulture (Name Change) | |
| 1407 | Accounting | |
| 1408 | Financial Services | |
| 1409 | Comp Office Careers | |
| 1410 | Marketing & Marketing Management | |
| 1411 | Computer Programming at SETI | |
| 1412 | Computer Programming LATI | |
| 1413 | Business Admin | |
| 1414 | Computer Network Spec WDTI | |
| 1415 | Computer Software Spec MTI | |
| 1416 | American Sign Language/Sign Language Interpreter | |
| 1417 | Cosmetology | |
| 1418 | Disability Service Tech | |
| 1419 | Dental Assisting | |
| 1420 | Pharmacy Tech | |
| 1421 | Rad Tech | |
| 1422 | Cardiovascular Tech | |
| 1423 | Surgical Tech | |
| 1424 | Nuclear Medicine | |
| 1425 | Medical Lab Tech | |
| 1426 | Phlebotomy | |
| 1427 | Biotech | |
| 1428 | Occupational Therapy | |

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| 1429 | Medical Assisting |
| 1430 | Physical Therapy |
| 1431 | Practical Nursing |
| 1432 | Health Unit Coordinator |
| 1433 | Medical Secretary |
| 1434 | Medical Transcription |
| 1435 | Culinary Arts |
| 1436 | Carpentry |
| 1437 | Cabinet Making |
| 1438 | Electrical Construction |
| 1439 | Powerline |
| 1440 | Laser |
| 1441 | Biomedical Equip Tech |
| 1442 | Satellite Communications |
| 1443 | Electro-Mechanical/Industrial Electronics |
| 1444 | Computer Systems Tech |
| 1445 | Electronics Tech |
| 1446 | Automated Manufacturing |
| 1447 | Heating/Air Conditioning/Refrigeration |
| 1448 | Aviation |
| 1449 | Auto Body |
| 1450 | Auto Mechanics |
| 1451 | Diesel Mechanics |
| 1452 | Civil Drafting |
| 1453 | Architectural/Civil & Mechanical Drafting |
| 1454 | Propane/Natural Gas |
| 1455 | SCADA |
| 1456 | Graphic Communications |
| 1457 | Machine Tool/Machine Shop |
| 1458 | Welding |
| 1459 | Law Enforcement Tech |
| 1460 | Paralegal/Legal Asst |
| 1461 | Fire Science |
| 1462 | Public Safety Telecommunications Operator |
| 1463 | Human Services Tech |
| 1464 | Radiation Therapy |
| 1465 | DMS, Diagnostic Medical Sonography |
| 1466 | END, Electroneural Diagnostic Tech |
| 1467 | Field Engineering |
| 1468 | Transportation Tech |
| 1469 | Landscape Tech |
| 1470 | Turf Management |
| 1471 | Network/System Admin, Computer Network Security & Computer Tech |
| 1472 | Construction Management |
| 1473 | Animation |
| 1474 | Outdoor Power and Recreation Vehicle Tech |
| 1478 | Health Related Core Courses |
| 1479 | Related Instruction |
| 1480 | PS Student Fees – Admission |
| 1481 | PS Student Fees – Laboratory |
| 1482 | PS Student Fees – Library |
| 1483 | Adult Education Student Fees - Facility Use |
| 1484 | PS Student Fees – Rentals |
| 1485 | PS Student Fees – Parking |
| 1486 | PS Student Fees - Facility Use |
| 1487 | PS Student Fees – Activity |
| 1488 | Business & Industry Training (BIT Fees) |
| 1489 | PS Student Fees – Other |
| 1500 | Earnings on Investments and Deposits |
| 1510 | Investment Earnings |
| 1600 | Food Service |
| 1610 | Sales to Pupils |
| 1620 | Sales to Adults |
| 1630 | A la Carte Sales |
| 1640 | Nutrition Program for the Elderly (NPE) Sales |
| 1650 | Child Care Sales |
| 1660 | Other Sales |

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| | 1670 | Local Donations |
| | 1690 | Miscellaneous Revenue from Other Sources |
| 1700 | | Cocurricular Activities |
| | 1710 | Admissions |
| | 1720 | Bookstore Sales |
| | 1730 | Pupil Organization Memberships |
| | 1740 | Rentals, Cocurricular Activities |
| | 1790 | Other Pupil Activity Income |
| 1800 | | Post Secondary |
| | 1820 | Resales/Services - Occupational Programs |
| | 1830 | Resales/Services - Parts Department |
| 1900 | | Other Revenue from Local Sources |
| | 1910 | Rentals |
| | 1920 | Contributions and Donations |
| | 1930 | Sale and Loss of Fixed Assets |
| | 1931 | Gain on Sale of Fixed Assets |
| | 1932 | Compensation for Loss of Fixed Assets |
| | 1940 | Services Provided Other LEAs |
| | 1941 | LEAs Within the State |
| | 1942 | LEAs Outside the State |
| | 1943 | Contracted Educational Services Provided Other LEAs as Allowed by SDCL 13-15 |
| | 1950 | Refund of Prior Years' Expenditures |
| 1960 | | Judgments |
| | 1962 | Judgments |
| | 1970 | Self-Insurance Premiums |
| | 1971 | Medicaid Direct Services |
| | 1972 | Medicaid Indirect Administrative Services |
| | 1979 | Other Charges for Services |
| | 1980 | Day Care Services |
| | 1981 | Day Care Center Services |
| | 1982 | Latchkey Services |
| | 1990 | Other |
| 2000 | | Revenue from Intermediate Sources |
| 2100 | | County Sources |
| | 2110 | County Apportionment |
| | 2120 | Lease of County-Owned Land |
| | 2200 | Revenue in Lieu of Taxes |
| | 2300 | Revenue for Joint Facilities |
| | 2400 | Municipal Revenue Producing Enterprises |
| | 2900 | Other |
| 3000 | | Revenue from State Sources |
| 3100 | | Grants-in-Aid |
| | 3110 | Unrestricted Grants-in-Aid |
| | 3111 | State Aid |
| | 3112 | State Apportionment |
| | 3114 | Bank Franchise Tax |
| | 3119 | Other |
| | 3120 | Restricted Grants-in-Aid |
| | 3121 | Exceptional Children |
| | 3125 | Associate Instructors (Mentor Teachers) |
| | 3126 | Youth at Risk Grant (SDCL 13-14-6) |
| | 3129 | Other |
| 3200 | | Revenue in Lieu of Taxes |
| | 3210 | Tax Base on Shooting Areas |
| 3300 | | Tuition |
| | 3310 | Special Education |
| | 3320 | Regular |
| 3400 | | Revenue in Lieu of Special Education Tuition |
| 3800 | | Food Service Assistance |
| | 3810 | Cash Reimbursements |
| | 3820 | Other Cash Payments |
| 3900 | | Other State Revenue |
| 4000 | | Revenue from Federal Sources |
| 4100 | | Grants-in-Aid |
| | 4110 | Unrestricted Grants-in-Aid Received Directly from Federal Government |
| | 4111 | School Assistance in Federally Affected Areas—Impact Aid (CFDA 84.041) |
| | 4120 | Unrestricted Grants-in-Aid Received from Federal Government through the State |

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| | 4121 | National Minerals (CFDA 15.207) |
| | 4122 | Taylor Grazing (CFDA 15.206) |
| 4130 | | Unrestricted Grants-in-Aid Received from Federal Government through an Intermediate Source |
| | 4131 | National Forest Lands (CFDA 10.665) |
| | 4132 | Federal Flood Control Land (CFDA 12.000) |
| | 4133 | Bankhead Jones Farm Tenant (CFDA 10.901) |
| | 4134 | Federal Wetlands (CFDA 15.299) |
| 4135 | | Restricted Grants-in-Aid Received from Federal Government Through an Intermediate Source |
| | 4136 | Technology Challenge Grant (CFDA 84.303A) |
| 4140 | | Restricted Grants-in-Aid Received Directly from Federal Government |
| | 4141 | Buildings in Federally Affected Areas |
| | 4142 | Indian Education, Title IX (CFDA 84.060) |
| | 4143 | Indian Education – Transportation |
| | 4144 | Limited English Proficient Grant (LEP) - Title III (84.365) NAME CHANGE |
| 4150 | | Restricted Grants-in-Aid Received from Federal Government through the State |
| | 4151 | Other Grants from Federal Government Through the State |
| | 4153 | Schoolwide Program, Title I |
| | 4154 | Accountability Program, Title I (CFDA 84.348A) |
| | 4155 | Out of Schooltime Grant (Daycare) (CFDA 93.575) |
| | 4156 | Enhancing Education through Technology, Part D Title II |
| | 4157 | Innovative Programs, Part A Title V |
| | 4158 | Improving the Academic Achievement of Disadvantaged Children, Part A Title I |
| | 4159 | Teacher and Principal Training and Recruitin, Part A Title II |
| | 4160 | Language Instruction for LEP & Immigrant Students - Title III (84.365) |
| | 4161 | Vocational Education (CFDA 84.048) |
| | 4162 | Grant - Adult Voc Ed. Farm Management |
| | 4163 | Grant - Adult Voc Ed. – Other |
| | 4164 | Grant - Adult Voc Ed. Administration |
| | 4165 | Financial Aids Administration |
| | 4166 | College Work Study |
| | 4167 | K-12 Tech Prep (CFDA 84.243A) |
| | 4168 | Grant Back |
| | 4169 | National Endowment for the Arts (CFDA 45.025) |
| | 4171 | Institutional Conservation Program Grant (CFDA 81.052) |
| | 4172 | Adult Basic Education (CFDA 84.002) |
| | 4175 | Special Education, IDEA, Part B, Section 611 (CFDA 84.027) |
| | 4176 | Safe and Drug Free Schools (CFDA 84.186A) |
| | 4177 | Capital Expenses/Private Schools (CFDA 84.216) |
| | 4179 | AIDS Education (CFDA 13.118) |
| | 4180 | Goals 2000 (CFDA 84.276A) |
| | 4181 | State Program Improvements (CFDA 84.218) |
| | 4182 | Workforce Investment Act, Summer Opportunities (CFDA 17.255) |
| | 4183 | Senior Nutrition (CFDA 13.635) |
| | 4184 | Nutrition Education and Training Program (CFDA 10.564) |
| | 4185 | School to Work Opportunities Act (CFDA 17.249) |
| | 4186 | Special Education - Preschool Grants (CFDA 84.173) |
| | 4187 | Special Education – Infants & Toddlers (Birth to 3) (CFDA 84.181) |
| | 4188 | Medicaid Direct (CFDA 93.778) |
| | 4189 | FEMA |
| | 4190 | Abstinence Education Grant (CFDA 93.235) |
| | 4191 | Comprehensive Health Education (Growing Healthy, Quest and THTM) |
| | 4192 | Preventive Health Services (CFDA 93.991) |
| | 4193 | Medicaid Indirect Admin. Services (CFDA 93.778) |
| 4200 | | Revenue in Lieu of Taxes (PILT) (CFDA 15.226) |
| 4300 | | Revenue for/on Behalf of the LEA |
| 4400 | | Johnson O'Malley Funds (CFDA 15.130) |
| 4800 | | Food Service Assistance |
| | 4810 | Federal Reimbursement (CFDA 10.553 and 10.555) |
| | 4820 | Donated Food (CFDA 10.550) |
| 4900 | | Other Federal Revenue |
| 5000 | | Other Sources |
| 5100 | | Other Financing Sources |
| | 5110 | Transfers In |
| | 5120 | Proceeds of General Long-Term Debt Issued |
| | 5121 | General Obligation Bonds Issued |
| | 5122 | Refunding Bonds Issued |
| | 5123 | Premiums on Bonds Issued |

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| 5124 | Capital Lease |
| 5125 | Capital Outlay Certificates Issued |
| 5126 | Other Debts Issued |
| 5127 | Premiums on Bonds Sold |
| 5130 | Sale of Surplus Property |
| 5140 | Compensation for Loss of General Capital Assets |
| 5150 | Special Items |
| 5160 | Extraordinary Items |
| 5170 | Capital Contributions |
| 5180 | Other |

TABLE 4
LISTING OF EXPENDITURE AND OTHER FINANCING USE ACCOUNTS

EXPENDITURE FUNCTION--SUBFUNCTION--SERVICE AREA--AREA OF RESPONSIBILITY

| 1000 | Instruction | |
|------|---|---|
| 1100 | Regular Programs | |
| 1110 | Elementary Programs | |
| | 1111 | Regular Term |
| | 1112 | Summer Term |
| 1120 | Middle/Junior High Programs | |
| | 1121 | Regular Term |
| | 1122 | Summer Term |
| 1130 | High School Programs | |
| | 1131 | Regular Term |
| | 1132 | Summer Term (Includes Project Easy) |
| 1140 | Preschool Services | |
| 1190 | Other Regular Programs | |
| 1200 | Special Programs | |
| 1210 | Programs for Gifted and Talented | |
| 1220 | Programs for Special Education | |
| | 1221 | Programs for Students with Mild to Moderate Disabilities |
| | 1222 | Programs for Students with Severe Disabilities |
| | 1223 | Day Programs |
| | 1224 | Residential Programs |
| | 1225 | Homebound Programs |
| | 1226 | Early Childhood Programs (3-5) |
| | 1227 | Prolonged Assistance Programs (0-2) |
| 1250 | Culturally Different (L.E.P.) | |
| 1270 | Programs for Educationally Deprived (Title I) | |
| | 1272 | School Improvement |
| | 1273 | Helping Disadvantaged Children Meet High Standards (Basic Grants) |
| | 1274 | Schoolwide Program |
| 1290 | Other Special Programs | |
| | 1293 | Contracts--Outside State |
| | 1294 | Contracts--Inside State |
| | 1299 | Other (i.e. Alternative Schooling) |
| 1300 | Adult Continuing Education Programs | |
| 1310 | Adult Education and Family Literacy (AEL) | |
| 1390 | Other Adult Continuing Education Programs | |
| 1500 | Postsecondary Occupational Programs (FUND 23) | |
| 1520 | Agriculture | |
| | 1521 | Adult Farm Management 01-0701 |
| | 1522 | Ag Business 01-0501 |
| | 1523 | Ranch Management 01-0104 |
| | 1524 | Ag Banking 52-0803 |
| | 1525 | Ag Production 01-0301 |
| | 1526 | Landscape Tech |
| | 1527 | Turf Management |
| | 1528 | Horticulture/Turf Management 01-0601 |
| 1540 | Business and Office Careers | |
| | 1541 | Accounting 52-0301 |
| | 1542 | Financial Services 52-0899 |
| | 1543 | Comp Office Careers 52-0408 |
| | 1544 | Marketing & Marketing Management 52-1401 |
| | 1545 | Computer Programming at SETI 11-0201 |
| | 1546 | Computer Programming at LATI 52-1202 |
| | 1547 | Business Adm 52-0201 |
| | 1548 | Computer Network Spec at WDTI 10-0199 |
| | 1549 | Computer Software Spec at MTI 15-0402 |
| | 1550 | Network/System Admin, Computer Network Security & Computer Tech |
| | 1551 | Animation |
| 1560 | Personal /Services | |
| | 1561 | American Sign Language/Sign Language Interpreter 51-0205 |
| | 1564 | Cosmetology 12-0403 |
| 1580 | Health Careers | |
| | 1571 | DMS, Diagnostic Medical Sonography |
| | 1572 | END, Electroneural Diagnostic Tech |

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| 1581 | Disability Service Tech 51-9999 |
| 1582 | Dental Assisting 51-0601 |
| 1583 | Pharmacy Tech 51-0805 |
| 1584 | Rad Tech 51-0907 |
| 1585 | Cardiovascular Tech 51-0901 |
| 1586 | Surgical Tech 51-0909 |
| 1587 | Nuclear Medicine 51-0905 |
| 1588 | Medical Lab Tech 51-1004 |
| 1589 | Phlebotomy 51-1001 |
| 1590 | Biotech 41-0101 |
| 1591 | Occupational Therapy 51-0803 |
| 1592 | Medical Assisting 51-0801 |
| 1593 | Physical Therapy 51-0806 |
| 1594 | Practical Nursing 51-1613 |
| 1595 | Human Services Tech |
| 1596 | Health Unit Coordinator 51-0703 |
| 1597 | Radiation Therapy |
| 1598 | Medical Secretary 52-0404 |
| 1599 | Medical Transcription 51-0708 |
| 1600 | Food Occupations |
| 1602 | Culinary Arts 12-0503 |
| 1620 | Construction Trades |
| 1621 | Construction Management |
| 1622 | Carpentry 46-0201 |
| 1623 | Cabinet Making 48-0703 |
| 1624 | Electrical Construction 46-0302 |
| 1626 | Power Line Construction 46-0303 |
| 1640 | Electrical and Electronic Technology |
| 1641 | Laser 15-0304 |
| 1642 | Biomedical Equip Tech 15-0401 |
| 1643 | Satellite Communications 09-9999 |
| 1644 | Electro-mechanical/Industrial Electronics 47-0105 |
| 1645 | Computer Systems Tech 47-0103 |
| 1646 | Electronics Tech 47-0104 |
| 1647 | Automated Manufacturing 15-0805 |
| 1660 | Mechanical Technology |
| 1661 | Heating, Air Conditioning and Refrigeration 47-0201 |
| 1662 | Outdoor Power and Recreation Vehicle Tech |
| 1663 | Aviation 47-0608 |
| 1664 | Auto Body 47-0603 |
| 1666 | Auto Mechanics 47-0604 |
| 1667 | Diesel Mechanics 47-0605 |
| 1668 | Transportation Tech |
| 1670 | Engineering and Related Technology |
| 1672 | Civil Drafting 48-0103 |
| 1673 | Field Engineering |
| 1680 | Precision Production |
| 1681 | Architectural, Civil and Mechanical Drafting Technology 48-0102 |
| 1682 | Propane/Natural Gas 46-9999 |
| 1683 | SCADA 15-0303 |
| 1684 | Graphic Communications 48-0201 |
| 1688 | Machine Tool/Machine Shop 48-0503 |
| 1689 | Welding 48-0508 |
| 1690 | Protective Services |
| 1691 | Fire Science |
| 1692 | Law Enforcement Technology 43-0107 |
| 1693 | Public Safety Telecommunications Operator |
| 1696 | Paralegal/Legal Asst 22-0103 |
| 1700 | Related Instruction |
| 1710 | Skills Enhancement 99-9999 |
| 1800 | Postsecondary Special Services |
| 1810 | Handicapped |
| 1820 | Disadvantaged |
| 1830 | Resource Center |
| 1840 | Student Organization |
| 1850 | Sex Equity Program |
| 1860 | Single Parent/Homemaker |

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| | 1870 | Designated Flow-Through |
| | 1880 | Grant Back |
| | 1885 | GOED |
| | 1890 | Tech Prep |
| 1900 | | Vo Tech Adult Education |
| | 1990 | Adult Voc Ed. - Other |
| | 1995 | Adult Voc Ed. - Administration |
| 2000 | | Support Services |
| 2100 | | Support Services--Students |
| | 2110 | Attendance and Social Work Services |
| | 2111 | Attendance and Social Work Director |
| | 2112 | Attendance Service |
| | 2113 | Social Work Services |
| | 2114 | Pupil Accounting Services |
| | 2115 | Drug and Alcohol Services (Safe and Drug Free Grant) |
| | 2119 | Other Attendance and Social Work Services (TATU Grant) |
| | 2120 | Guidance Services |
| | 2121 | Guidance Services Director |
| | 2122 | Counseling Services (School to Work Grant) (Guidance Counselors) |
| | 2123 | Appraisal Services |
| | 2124 | Information Services |
| | 2125 | Records Maintenance Services |
| | 2126 | Placement Services |
| | 2127 | Recruitment Services |
| | 2129 | Other Guidance Services |
| | 2130 | Health Services |
| | 2131 | Health Services Director |
| | 2132 | Medical Services |
| | 2133 | Dental Services |
| | 2134 | Nurse Services |
| | 2139 | Other Health Services |
| | 2140 | Psychological Services |
| | 2141 | Psychological Services Director |
| | 2142 | Psychological Testing Services |
| | 2143 | Psychological Counseling Services |
| | 2144 | Psychotherapy Services |
| | 2149 | Other Psychological Services |
| | 2150 | Speech Pathology Services |
| | 2151 | Speech Pathology Services Director |
| | 2152 | Speech Pathology Services |
| | 2159 | Other Speech Pathology Services |
| | 2160 | Audiology Services |
| | 2161 | Audiology Services Director |
| | 2162 | Audiology Services |
| | 2169 | Other Audiology Services |
| | 2170 | Student Therapy Services |
| | 2171 | Physical Therapy |
| | 2172 | Occupational Therapy |
| | 2173 | Recreational Therapy |
| | 2179 | Other Therapy Services |
| | 2180 | Orientation and Mobility Services |
| | 2181 | Orientation and Mobility Services Director |
| | 2182 | Orientation and Mobility Services |
| | 2189 | Other Orientation and Mobility Services |
| 2200 | | Support Services--Instructional Staff |
| | 2210 | Improvement of Instruction Services |
| | 2211 | Improvement of Instruction Director |
| | 2212 | Instruction and Curriculum Development Services |
| | 2213 | Instructional Staff Training Services (3-Day In-Service, Workforce Development Grant, and Mentor Prgm) |
| | 2219 | Other Improvement of Instruction Services |
| | 2220 | Educational Media Services |
| | 2221 | Educational Media Services Director |
| | 2222 | School Library Services |
| | 2223 | Audiovisual Services |
| | 2224 | Educational Television Services |
| | 2225 | Computer-Assisted Instruction Services |
| | 2226 | RDT Facilities and Support Staff |

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| | 2227 | Technology in School |
| | 2229 | Other Educational Media Services |
| 2300 | | Support Services--General Administration |
| 2310 | | Board of Education Services |
| | 2311 | Board of Education Services |
| | 2312 | Board Secretary Services |
| | 2314 | Election Services |
| | 2315 | Legal Services |
| | 2316 | Tax Assessment and Collection Services |
| | 2317 | Audit Services |
| | 2319 | Other Board of Education Services |
| 2320 | | Executive Administration Services |
| | 2321 | Office of the Superintendent Services |
| | 2322 | Community Relations Services |
| | 2323 | Staff Relations and Negotiations Services |
| | 2324 | State and Federal Relations Services |
| | 2329 | Other Executive Administration Services |
| 2400 | | Support Services--School Administration |
| | 2410 | Office of the Principal Services |
| | 2420 | Vocational School - Director's Office |
| | 2430 | Financial Aids Administration |
| | 2490 | Other Support Services--School Administration |
| 2500 | | Support Services--Business |
| 2520 | | Fiscal Services |
| | 2521 | Fiscal Services Director |
| | 2522 | Budgeting Services |
| | 2523 | Receiving and Disbursing Funds Services |
| | 2524 | Payroll Services |
| | 2525 | Financial Accounting Services |
| | 2526 | Internal Auditing Services |
| | 2527 | Property Accounting Services |
| | 2529 | Other Fiscal Services |
| 2530 | | Facilities Acquisition and Construction Services |
| | 2531 | Facilities Acquisition and Construction Services Director |
| | 2532 | Land Acquisition and Development Services |
| | 2533 | Architecture and Engineering Services |
| | 2534 | Educational Specifications Development Services |
| | 2535 | Building Acquisition, Construction and Improvements Services |
| | 2539 | Other Facilities Acquisition and Construction Services |
| 2540 | | Operation and Maintenance of Plant Services |
| | 2541 | Operation and Maintenance of Plant Services Director |
| | 2542 | Care and Upkeep of Buildings Services |
| | 2543 | Care and Upkeep of Grounds Services |
| | 2544 | Care and Upkeep of Equipment Services |
| | 2545 | Vehicle Servicing and Maintenance Services (Other than Buses) |
| | 2546 | Security Services |
| | 2547 | Land and Building Rental |
| | 2549 | Other Operation and Maintenance of Plant Services |
| 2550 | | Student Transportation Services |
| | 2551 | Student Transportation Services Director |
| | 2552 | Vehicle Operation Services |
| | 2553 | Monitoring Services |
| | 2554 | Vehicle Servicing and Maintenance Services |
| | 2555 | Contracted Services |
| | 2559 | Other Pupil Transportation Services |
| 2560 | | Food Services |
| | 2561 | Food Services Director |
| | 2562 | Food Preparation and Dispensing Services |
| | 2563 | Food Delivery Services |
| | 2569 | Other Food Services |
| 2570 | | Internal Services |
| | 2571 | Internal Services Director |
| | 2572 | Purchasing Services |
| | 2573 | Warehousing and Distributing Services |
| | 2574 | Printing, Publishing and Duplicating Services |
| | 2579 | Other Internal Services |
| 2580 | | Bookstore Services |

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|------|------|---|
| | 2581 | Bookstore Director |
| | 2582 | Purchasing Services |
| | 2583 | Warehousing Services |
| | 2584 | Selling Services |
| | 2589 | Other Bookstore Services |
| 2590 | | Other Support Services-Business |
| 2600 | | Support Services--Central |
| 2610 | | Direction of Central Support Services |
| 2620 | | Planning, Research, Development and Evaluation Services |
| | 2621 | Planning, Research, Development and Evaluation Director |
| | 2622 | Development Services |
| | 2623 | Evaluation Services |
| | 2624 | Planning Services |
| | 2625 | Research Services |
| | 2629 | Other Planning, Research, Development and Evaluation Services |
| 2630 | | Information Services |
| | 2631 | Information Services Director |
| | 2632 | Internal Information Services |
| | 2633 | Public Information Services |
| | 2634 | Management Information Services |
| | 2639 | Other Information Services |
| 2640 | | Staff Services |
| | 2641 | Staff Services Director |
| | 2642 | Recruitment and Placement Services |
| | 2643 | Staff Accounting Services |
| | 2644 | In-Service Training Services (For Non-Instructional Staff) |
| | 2645 | Health Services |
| | 2649 | Other Staff Services |
| 2650 | | Statistical Services |
| | 2651 | Statistical Services Director |
| | 2652 | Statistical Analysis Services |
| | 2653 | Statistical Reporting Services |
| | 2659 | Other Statistical Services |
| 2660 | | Data Processing Services |
| | 2661 | Data Processing Services Director |
| | 2662 | Systems Analysis Services |
| | 2663 | Programming Services |
| | 2664 | Operations Services |
| | 2669 | Other Data Processing Services |
| 2690 | | Other Support Services--Central |
| 2700 | | Support Services--Special Education |
| 2710 | | Special Education Administrative Costs |
| | 2711 | Deaf-Blind |
| | 2712 | Serious Emotionally Disturbed |
| | 2713 | Mental Retardation |
| | 2714 | Hearing Impairments |
| | 2715 | Specific Learning Disabled |
| | 2716 | Multiple Disabilities |
| | 2717 | Orthopedic Impairments |
| | 2718 | Visually Impaired |
| | 2719 | Deafness |
| | 2720 | Speech/Language Impairments |
| | 2721 | Other Health Impaired |
| | 2722 | Autism |
| | 2723 | Traumatic Brain Injury |
| | 2724 | Preschool (age 3-5) |
| | 2725 | Early Intervention (age 0-2) |
| 2730 | | Special Education Transportation Costs |
| | 2731 | Deaf-Blind |
| | 2732 | Serious Emotionally Disturbed |
| | 2733 | Mental Retardation |
| | 2734 | Hearing Impairments |
| | 2735 | Specific Learning Disabled |
| | 2736 | Multiple Disabilities |
| | 2737 | Orthopedic Impairments |
| | 2738 | Visually Impaired |
| | 2739 | Deafness |

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| | 2740 | Speech/Language Impairments |
| | 2741 | Other Health Impaired |
| | 2742 | Autism |
| | 2743 | Traumatic Brain Injury |
| | 2744 | Preschool (age 3-5) |
| | 2745 | Early Intervention (age 0-2) |
| 2750 | | Other Special Education Costs |
| | 2751 | Deaf-Blind |
| | 2752 | Serious Emotionally Disturbed |
| | 2753 | Mental Retardation |
| | 2754 | Hearing Impairments |
| | 2755 | Specific Learning Disabled |
| | 2756 | Multiple Disabilities |
| | 2757 | Orthopedic Impairments |
| | 2758 | Visually Impaired |
| | 2759 | Deafness |
| | 2760 | Speech/Language Impairments |
| | 2761 | Other Health Impaired |
| | 2762 | Autism |
| | 2763 | Traumatic Brain Injury |
| | 2764 | Preschool (age 3-5) |
| | 2765 | Early Intervention (age 0-2) |
| 2800 | | Resale Services |
| 2810 | | Postsecondary Resales/Service |
| | 2811 | R/S - Agriculture |
| | 2812 | R/S - Business and Office |
| | 2813 | R/S - Marketing and Distribution |
| | 2814 | R/S - Personal Services |
| | 2815 | R/S - Health Careers |
| | 2816 | R/S - Food Occupations |
| | 2817 | R/S - Construction Trades |
| | 2818 | R/S - Electrical and Electronic Technology |
| | 2819 | R/S - Mechanical Technology |
| 2820 | | R/S - Precision Production |
| | 2821 | R/S - Engineering and Related Technology |
| | 2822 | R/S - Protective Services |
| | 2823 | R/S - Law |
| | 2824 | Resales/Services - Parts Department |
| | 2825 | Resales/Services - Other |
| 2900 | | Other Support Services |
| 3000 | | Community Services |
| | 3100 | Community Services Director |
| | 3200 | Community Recreation Services |
| | 3300 | Civic Services |
| | 3400 | Public Library Services |
| | 3500 | Custody and Care of Children Services |
| | 3600 | Welfare Activities Services |
| | 3700 | Nonpublic School Pupils Services |
| | 3900 | Other Community Services |
| 4000 | | Nonprogrammed Charges |
| | 4200 | Student Financial Aid |
| | 4300 | Scholarships |
| | 4400 | Payments to State—Unemployment |
| | 4500 | Early Retirement Payment |
| | 4600 | Self Insurance Costs |
| | 4620 | Self Insurance Costs |
| | 4621 | Self Insurance Claims |
| | 4622 | Self Insurance Administrative Costs |
| | 4700 | Pension Contributions |
| | 4800 | Pension Payments |
| | 4900 | Other Non-Programmed Costs |
| 5000 | | Debt Services (Includes Lease Purchase Pmts) |
| 6000 | | Cocurricular Activities |
| | 6100 | Male Activities |
| | 6200 | Female Activities |
| | 6500 | Transportation |
| | 6900 | Combined Activities |

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| 7000 | Contingencies (BUDGET ITEM ONLY) |
| 7500 | Capital Outlay (EXHIBITS ONLY) |
| 8000 | Other Uses |
| 8100 | Other Financing Uses |
| 8110 | Transfers Out |
| 8120 | Payment to Refunded Debt Escrow Agent |
| 8130 | Special Items |
| 8140 | Extraordinary Items |
| 8150 | Discount on Bonds Issued |

EXPENDITURE OBJECTS—SUBOBJECTS--DETAIL

| | |
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| 100 | Salaries |
| 110 | Regular Salaries |
| 120 | Temporary Salaries |
| 130 | Overtime Salaries |
| 140 | Compensated Absence Salaries |
| 150 | Early Retirement Payment |
| 190 | Other Salaries |
| 200 | Employee Benefits |
| 210 | Social Security |
| 220 | Employees' Retirement System |
| 230 | Group Health, Life, or Dental Insurance |
| 240 | Worker's Compensation Insurance |
| 250 | Unemployment Insurance |
| 260 | Disability Insurance |
| 270 | Annuities |
| 290 | Other Employee Benefits |
| 300 | Purchased Services |
| 310 | Professional/Technical/Specialized Services |
| 311 | Services Purchased from another LEA In-State |
| 312 | Services Purchased from another LEA Out-of-State |
| 313 | Services Purchased from a Cooperative |
| 314 | Services purchased from a Consortium |
| 315 | Registration Fees |
| 319 | Other Professional and Technical Services |
| 320 | Property Services |
| 321 | Public Utility Services |
| 322 | Cleaning Services |
| 323 | Repairs and Maintenance Services |
| 325 | Rentals |
| 329 | Other Property Services |
| 330 | Transportation Services |
| 331 | Contracted Bus Service |
| 332 | Mileage Paid to Parents |
| 333 | Payments in Lieu of Transportation |
| 334 | Travel |
| 335 | Transportation--Common Carrier or Bus Service |
| 339 | Other Transportation Services |
| 340 | Communication |
| 350 | Advertising |
| 360 | Printing and Binding |
| 370 | Tuition |
| 371 | Payments to Other LEAs In State |
| 372 | Payments to Other LEAs Out-of-State |
| 373 | Payments to Other Educational Institutions |
| 379 | All Other Tuition |
| 390 | Other Purchased Services |
| 391 | Residential Services |
| 393 | Distance Learning Tuition & Fees |
| 399 | All Other Purchased Services |
| 400 | Supplies and Materials |
| 410 | Consumable Supplies |
| 420 | Textbooks (Includes Instructional Software) |
| 440 | Periodicals |
| 450 | Warehouse Inventory Adjustment |
| 460 | Food |
| 461 | Cost of Sales - Purchased |

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| | 462 | Cost of Sales - Donated |
| 470 | | NON Consumable Supplies |
| | 471 | Computer Equipment (Non-Capitalized) |
| | 472 | Computer Software (Administrative) |
| | 479 | Other NON-consumable Supplies |
| 490 | | Other Supplies and Materials |
| 500 | | Capital Acquisitions |
| | 510 | Land |
| | 520 | Buildings |
| | 530 | Improvements Other Than Buildings |
| 540 | | Equipment |
| | 541 | Computer Equipment |
| | 549 | Other Equipment |
| | 550 | Vehicles (Licensed) |
| | 560 | Library Media |
| | 590 | Other Capital Acquisitions |
| 600 | | Other Objects |
| | 610 | Debt Service |
| | 611 | Redemption of Principal |
| | 612 | Interest |
| | 613 | Fiscal Agent's Fees |
| | 614 | Issuance Costs |
| | 615 | Advance Refunding Escrow |
| | 616 | Amortization of Bond Issuance & Other Debt-Related Costs |
| | 617 | Amortization of Discount on Issuance of Bonds |
| | 619 | Other Debt Service Costs |
| | 640 | Dues and Fees |
| | 650 | Insurance and Judgments |
| | 651 | Property, Liability and Fidelity Insurance |
| | 653 | Judgments Against the LEA |
| | 654 | Self Insurance Claims |
| | 659 | Other Insurance and Judgments |
| | 670 | Student Loan Match |
| | 680 | Scholarships |
| | 690 | Miscellaneous Objects |
| 800 | | Loss of Capital Assets |
| | 810 | Loss on Sale of Capital Assets |
| | 820 | Loss on Damage to Capital Assets |
| 900 | | Depreciation of Capital Assets |
| | 910 | Depreciation--Local Funds |
| | 920 | Depreciation--Federal Assistance |